

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

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Amal Mohamud Yusuf,

Civ. No. 15-1910 (MJD/BRT)

Plaintiff,

v.

**ORDER**

The United States,

Defendant.

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Amal Mohamud Yusuf, 5445 Smetana Drive #2106, Minnetonka, MN 55343, *pro se* Plaintiff.

James F. Bresnahan, II, Esq., United States Department of Justice, Tax Division, 555 4<sup>th</sup> Street NW, Washington, DC 20001, counsel for Defendant.

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The above matter comes before the Court upon the Report and Recommendation of United States Magistrate Judge Becky R. Thorson dated August 13, 2015. No objections have been filed to that Report and Recommendation in the time period permitted. Based on the Report and Recommendation of the Magistrate Judge, on all of the files, records, and proceedings herein, the Court now makes and enters the following Order.

**IT IS HEREBY ORDERED** that:

1. The United States' motion to dismiss (Doc. No. 5) is **GRANTED**;
2. Amal Mohamud Yusuf's motions to not dismiss her case (Doc. Nos. 17 & 28) are **DENIED**;

3. Yusuf's damages claims relating to the validity of the federal tax assessment and resulting lien against her are **DISMISSED** pursuant to Fed. R. Civ. P. 12(b)(1) for lack of subject-matter jurisdiction;

4. Yusuf's damages claims relating to allegedly unauthorized collection activities are **DISMISSED** pursuant to Fed. R. Civ. P. 12(b)(6) for failure to state a claim on which relief may be granted; and

5. Yusuf's requests for injunctive or declaratory relief are **DISMISSED** pursuant to Fed. R. Civ. P. 12(b)(1) for lack of subject-matter jurisdiction.

**LET JUDGMENT BE ENTERED ACCORDINGLY.**

Date: September 14, 2015

*s/Michael J. Davis*

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MICHAEL J. DAVIS

United States District Judge